

**EXHIBIT “I”**



Department of the Treasury  
Internal Revenue Service  
**Large Business and International**  
2203 N Lois Avenue  
Suite 500, Stop 4700  
Tampa FL 33607-2384

Alan C. Dixon  
C/O Castro & Co., LLC  
121 S Orange Avenue, 15th Floor  
Orlando, FL 32801

Date:  
03/25/2019  
Taxpayer ID number (last 4 digits):  
7587  
Form:  
1040  
Tax periods ended:  
December 31, 2015  
Person to contact:  
Anton Pukhalenko  
Contact telephone number:  
(813) 367-8030  
Contact fax number:  
(888) 254-8765  
Employee ID number:  
1000815522  
Refer reply to:  
Foreign-Based Records  
Last date to respond to this letter:  
06/23/2019

**Certified Mail Receipt Number:** 7014 1200 0001 0598 1591

**Formal Document Request**

Dear Alan C. Dixon:

This letter including the attachment(s) constitutes a **Formal Document Request** under Internal Revenue Code section 982 and relates to documentation necessary to determine your United States Tax for taxable year(s) 2015. We are providing you with the following information, as required by section 982.

- (1) Time and place for production of documentation: 05:00 PM , 06/23/2019 , at ; or by mail postmarked before this date and sent to 2203 N Lois Ave., Suite 500, Tampa, FL .
- (2) Why previously submitted documentation is not sufficient: You did not provide the requested information described on Form 4564, *Information Document Request*, which was mailed to you at your above address on 03/12/2019 .
- (3) Description of documents requested: The documents are these shown on Form 4564, *Information Document Request*, which is attached and made a part of this request. You are required to provide a certified translation into English for requested documents that are in any language other than English.
- (4) Consequences of failure to comply: Code section 982(a) states that if a taxpayer "fails to substantially comply with any formal document request arising out of the examination of the tax treatment of any item (hereinafter in this section referred to as the 'examined item') before the 90th day after the date of the mailing of such request on motion by the Secretary any court having jurisdiction of a civil proceeding in which the tax treatment of the examined item is an issue shall prohibit the introduction by the taxpayer of any foreign-based documentation covered by such request."

Further, if the requested items are not received before the 90th day after the date of the mailing of this Formal Document Request, then:

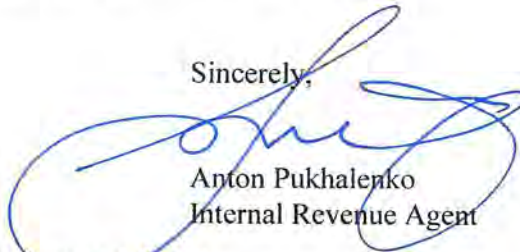
The foreign tax credit you reported on Form 1040 filed for tax year 2015 will not be allowed. Thus, under the provisions of section 982, you will lose your opportunity to present any of the requested documents to any court having jurisdiction to adjudicate your case in a civil proceeding.

We further advise you that Code section 982(c)(2) allows you to bring a proceeding to quash a Formal Document Request not later than the 90th day after the day such request was mailed. You may institute such a proceeding in the United States District Court for the district in which you reside or are found. Under Code section 7701(a)(39), any citizen or resident of the United States who does not reside in (and is not found in) any United States judicial district shall be treated as residing in the District of Columbia for purposes of any provision of the Internal Revenue laws relating to jurisdiction of courts or enforcement of summons. Should you institute a proceeding to quash, the running of the 90-day period for complying with this Formal Document Request shall be suspended while the proceeding is pending. In a proceeding to quash, section 982 also allows the Secretary of the Treasury to seek to compel compliance with the Formal Document Request.

We urge you to promptly comply with this Formal Document Request.

Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Anton Pukhaleiko', is written over the typed name and title.

Anton Pukhaleiko  
Internal Revenue Agent

Attachments: Redacted copy of Form 4564 "IDR 2-0002".

As stated:

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
To: (Name of Taxpayer and Company Division or Branch) Alan C. Dixon		Subject U.S. Individual Income Tax Return
Please return Part 2 with listed documents to requester identified below		SAIN number Submitted to: Alan C. Dixon
Description of documents requested Tax Period(s): 201512		Dates of Previous Requests (mmddyyyy)

On February 22, 2019 we notified you that your federal return for the period ending December 31, 2015 was selected for examination. In connection with the examination we request copies of the following:



Information due by <u>03/22/2019</u>		At next appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>
From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	Anton Pukhalenko, Revenue Agent	1000815522	03/12/2019
	Office Location: 2203 N Lois Avenue Suite 500, Stop 4700 Tampa, FL 33607-2384		Phone: (813)367-8030 Fax:

Catalog Number 23145K [www.irs.gov](http://www.irs.gov) Part 1 - Taxpayer's File Copy Form **4564** (Rev. 9-2006)



Form **4564**  
(Rev. September 2006)

Department of the Treasury – Internal Revenue Service

**Information Document Request**

Request Number

2-0002

To: (Name of Taxpayer and Company Division or Branch)

Alan C. Dixon

Subject

U.S. Individual Income Tax Return

SAIN number

Submitted to:

Alan C. Dixon

*Please return Part 2 with listed documents to requester identified below*

Dates of Previous Requests (mmddyyyy)

Description of documents requested

Tax Period(s): 201512

Information due by 03/22/2019At next appointment ☐Mail in ☒

From:

Name and Title of Requester

Employee ID number

Date (mmddyyyy)

Anton Pukhalenko, Revenue Agent

1000815522

03/12/2019

Office Location: 2203 N Lois Avenue

Phone: (813)367-8030

Suite 500, Stop 4700

Fax:

Tampa, FL 33607-2384

Form **4564**  
(Rev. September 2006)

Department of the Treasury – Internal Revenue Service

**Information Document Request**

Request Number

2-0002

To: (Name of Taxpayer and Company Division or Branch)

Alan C. Dixon

Subject

U.S. Individual Income Tax Return

SAIN number

Submitted to:

Alan C. Dixon

Dates of Previous Requests (mmddyyyy)

*Please return Part 2 with listed documents to requester identified below*

Description of documents requested

Tax Period(s): 201512

4. With respect to Foreign Tax Credit in the amount of \$2,338,267 please provide receipts and/or statements showing foreign source income and foreign income taxes paid or withheld from your earnings. Indicate:

- Type of foreign tax paid or accrued
- Date of payment or accrual
- Exchange rate used to convert foreign currency to U.S. dollars, and
- Amount of payment.

Information due by 03/22/2019At next appointment ☐Mail in ☒

From:

Name and Title of Requester

Employee ID number

Date (mmddyyyy)

Anton Pukhalenko, Revenue Agent

1000815522

03/12/2019

Office Location: 2203 N Lois Avenue  
Suite 500, Stop 4700  
Tampa, FL 33607-2384

Phone: (813)367-8030

Fax:

Catalog Number 23145K

[www.irs.gov](http://www.irs.gov)

Part 1 - Taxpayer's File Copy

Form **4564** (Rev. 9-2006)

Form <b>4564</b> (Rev. September 2006)	Department of the Treasury – Internal Revenue Service <b>Information Document Request</b>	Request Number 2-0002
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Information due by <u>03/22/2019</u>		At next appointment <input type="checkbox"/>	Mail in <input checked="" type="checkbox"/>
From:	Name and Title of Requester	Employee ID number	Date (mmddyyyy)
	Anton Pukhalenko, Revenue Agent	1000815522	03/12/2019
	Office Location: 2203 N Lois Avenue Suite 500, Stop 4700 Tampa, FL 33607-2384		Phone: (813)367-8030 Fax:
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Form <b>4564</b> (Rev. 9-2006)			